SIKKIM

GOVERNMENT GAZETTE

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GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK

No. 03/2024-Rate/GST/SIKKIM **Date 12th July, 2024**

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 11 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim, Finance Department, No. 2/2017-State Tax (Rate), dated the 28th June, 2017, namely:-

In the said notification, after the Schedule, in the Explanation, inclause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

"Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression 'pre-packaged and labelled'.".

2. This notification shall come into force from the 15th day of July, 2024.

[F. No. GOS/2009-2010/16-1C (9) VOL-III]

Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department

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